subsection shall not be required to meet the requirements of rules adopted pursuant to section 148C.3, subsection 2, relating to supervision by physicians. A physician providing physician assistant supervision pursuant to this subsection or a physician assistant, who voluntarily and gratuitously, and other than in the ordinary course of the physician assistant's employment or practice, responds to a need for medical care created by an emergency or a state or local disaster shall not be subject to criminal liability by reason of having issued or executed the orders for such care, and shall not be liable for civil damages for acts or omissions relating to the issuance or execution of the orders unless the acts or omissions constitute recklessness.

Sec. 11. Section 148C.11, Code 2003, is amended to read as follows:

148C.11 PROHIBITION — CRIME.

A person not registered and licensed as required by this chapter who practices as a physician assistant without having obtained the appropriate approval under this chapter, is guilty of a serious misdemeanor.

- Sec. 12. PHYSICIAN ASSISTANTS RULES. The board¹ shall adopt new rules pursuant to chapter 17A to administer chapter 148C, after consultation with the board of medical examiners, no later than January 1, 2004. The rules shall be designed to encourage the utilization of physician assistants in a manner that is consistent with the provision of quality health care and medical services for the citizens of Iowa through better utilization of available physicians and the development of sound programs for the education and training of skilled physician assistants well qualified to assist physicians in providing health care and medical services.
 - Sec. 13. Sections 148C.2, 148C.5A, 148C.6A, and 148C.7, Code 2003, are repealed.
- Sec. 14. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Ap	prov	red	April	30.	2003

CHAPTER 94

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM — CHIEF EXECUTIVE OFFICER S.F. 102

AN ACT relating to the chief executive officer of the Iowa public employees' retirement system and providing an effective and retroactive applicability date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 97B.3, subsection 1, Code 2003, is amended to read as follows:

1. The administrator of the division is the chief executive officer. The chief executive officer shall be appointed by the governor subject to confirmation by the senate <u>and shall serve a four-year term of office beginning and ending as provided in section 69.19</u>. A vacancy shall be filled for the unexpired portion of the term in the same manner as a full-term appointment is made. The governor may remove the chief executive officer for malfeasance in office, or for any cause that renders the chief executive officer ineligible, incapable, or unfit to discharge the duties of the office. The investment board, under the pay plan applicable to employees of the division, shall set the salary of the chief executive officer.

¹ The "board of physician assistant examiners" probably intended

- Sec. 2. Section 97B.3, Code 2003, is amended by adding the following new subsection: NEW SUBSECTION. 3. By January 31 of the year in which the term of office of the chief executive officer will end, the investment board and the benefits advisory committee shall submit a written report to the governor and the secretary of the senate concerning the board's and committee's evaluation of the performance of the chief executive officer, together with a recommendation concerning the reappointment of the chief executive officer.
- Sec. 3. IPERS CHIEF EXECUTIVE OFFICER TERM OF OFFICE. Notwithstanding any provision of section 97B.3 to the contrary, the term of office for the chief executive officer of the Iowa public employees' retirement system appointed prior to the effective date of this Act shall end April 30, 2008.
- Sec. 4. EFFECTIVE DATE RETROACTIVE APPLICABILITY. This Act, being deemed of immediate importance, takes effect upon enactment and is retroactively applicable to July 1, 2002, and is applicable on and after that date.

Approved May 1, 2003

CHAPTER 95

ESTATES, GIFTS, TRUSTS, AND RELATED PROPERTY TRANSFERS $S.F.\ 366$

AN ACT relating to the Iowa probate code, including provisions relating to state inheritance, gift taxes, and trusts and including an applicability date provision.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 450.1, Code 2003, is amended by striking the section and inserting in lieu thereof the following:

450.1 DEFINITIONS — CONSTRUCTION.

- 1. For purposes of this chapter, unless the context otherwise requires:
- a. "Internal Revenue Code" means the same as defined in section 422.3.
- b. "Person" includes plural as well as singular, and artificial as well as natural persons.
- c. "Personal representative" means an administrator, executor, or trustee as each is defined in section 633.3.
- d. "Real estate or real property" for the purpose of appraisal under this chapter means real estate which is the land and appurtenances, including structures affixed thereto.
- e. "Stepchild" means the child of a person who was married to the decedent at the time of the decedent's death, or the child of a person to whom the decedent was married, which person died during the marriage to the decedent.
- 2. This chapter shall not be construed to confer upon a county attorney authority to represent the state in any case, and the county attorney shall represent the department of revenue and finance only when specially authorized by the department to do so.
- Sec. 2. Section 450.2, Code 2003, is amended by striking the section and inserting in lieu thereof the following:

450.2 TAXABLE ESTATES AND PROPERTY.

The following estates and property and any interest in or income from any of the following